

February 24, 2006

1120 Stakeholders

We are pleased to post the Production version (2005v2.2) of the Tax Year (TY) 2005 **Form 1120** XML schemas and Business Rules on the www.irs.gov website (referred to as Release 3.2). These schemas and business rules contain changes since the January 30, 2006 posting.

Please note: Use version 2005v2.0 or 2005v2.1 to submit production returns until we notify you that 2005v2.2 has been installed in production. At that time, versions 2005v2.0, 2005v2.1 and 2005v2.2 will be Active. Schema validation will use version 2005v2.2, but you will determine which version to support.

Version 2005v2.2 is scheduled to be installed into ATS and Production on March 8, 2006 when transmitting through the EMS, A2A, and IFA channels.

XML Schemas

The TY 2005 production schemas include all tax forms and schedules for Forms 1120. Schema version 2005v2.2 is posted to the **Production System** and **ATS System** charts at <http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html>. Changes from the January 30, 2006 posting are displayed in the "Diff Files" on the Production and ATS System charts.

Please note: The Instance Document contained in the schema files is viewable with any generic MIME-reader. Found within the 1120 folder, the Instance Document contains an example 1120 transmission.

Tax Year 2004 fiscal year filers (with years ending 8/31/2005 or later) may be entitled to claim the credits currently allowed for 2005 tax years on the 2005 Form 5884-A by attaching Form 5884-A and claiming the credit on 2004 Form 3800, line 1b (the line for Form 5884). The instructions say to write "Form 5884-A" and the amount next to line 1b. MeF can only accept Form 5884-A as a pdf and if Form 5884 is also attached due to certain business rules. Also, we do not have a write-in option available for Form 3800, line 1b but you could use the General Dependency schema to include that information.

Business Rules

Release 3.2 **Form 1120** Business Rules for TY 2005 (new version 2005v2.2) are posted in two different formats containing identical information – Adobe (.pdf), and Comma Separated File (.csv). A column within the file identifies key changes made from the last posted version of the business rules. The new rules are posted to the **Production** and **ATS System** charts at <http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html>.

REMINDER: The following Business Rules are being disabled in MeF. Most of these are being disabled due to the temporary procedures we have put into place for the corporations that are required to e-file to enable those returns to be electronically filed.

F1120-190 – (1120) Tax Year 2005

F1120-191 – (1120) Tax Year 2005

F1120-231 - (1120) Tax Year 2005

F1120-192 - (1120) Tax Year 2005

F1120-222 - (1120) Tax Year 2005
F1120-232 - (1120) Tax Year 2005
F1120-255 - (1120) Tax Year 2005
F1120-256 - (1120) Tax Year 2005
F1120S-161 - (1120S) Tax Year 2005
F1120S-218 - (1120S) Tax Year 2004 & 2005
F8865-010 - (1120 & 1120S) Tax Year 2005
SF-F1040-006 - (1120 & 1120S) Tax Year 2005

This rule has been deleted:

R0000-057 – (1120) Tax Year 2005

As always, if you have any questions or comments, please contact us through the Topica group or the ETA 1120 Team at 1120@irs.gov. You can also contact ETA team members Xan Ostro at (202) 283-7697, or Joan Barr at (415) 382-9039. For Form 7004 questions, please contact Linda Lateef at (202) 283-0014.